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LEGISLATIVE SUPPLEMENT

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PART I

GOVERNMENT OF PUNJAB

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

NOTIFICATION

The 5th March, 2019

No.5-Leg./2019.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 1st day of March, 2019, is hereby published for general information:-

THE PUNJAB APPROPRIATION (No. 2) ACT, 2019
(Punjab Act No. 4 of 2019)

AN

ACT

to authorize the payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Punjab, for the services and purposes during the financial year, 2018-2019.

BE it enacted by the Legislature of the State of Punjab in the Seventieth Year of the Republic of India as follows:-

1. This Act may be called the Punjab Appropriation (No.2) Act, 2019. *Short title.*
2. From and out of the Consolidated Fund of the State of Punjab, there may be paid and applied sums, not exceeding those, specified in column 5 of the Schedule, appended to this Act, amounting, in the aggregate to a sum of ₹ 46582541000 (Four Thousand Six Hundred Fifty Eight Crore Twenty Five Lacs and Forty One Thousand rupees only) towards defraying several charges, which will come in the course of payment to be made during the financial year, 2018-2019, in respect of the services and purposes, specified in column 2 of the said Schedule. *Issue of ₹ 46582541000/- out of the Consolidated Fund of the State of Punjab for the financial year, 2018-2019.*
3. The sums, authorized to be paid and applied from and out of the Consolidated Fund of the State of Punjab by this Act, shall be appropriated for the services and purposes, specified in the said Schedule, in relation to the financial year 2018-2019. *Appropriation.*
4. Notwithstanding anything contained in any other Act for the time being in force, the provisions of this Act shall prevail. *Overriding effect of the Act*

SCHEDULE

Demand Services and purposes			Sums not exceeding		Total
No.			Grant made by the Legislative Assembly	Charged on the Consolidated Fund	
1	2		3	4	5
			Rs.	Rs.	Rs.
1	Agriculture	Revenue	5000	969000	974000
		Capital	0	0	0
2	Animal Husbandry, Dairy Development and Fisheries	Revenue	17000	857000	874000
		Capital	28153000	0	28153000
3	Co-operation	Revenue	23494000	144000	23638000
		Capital	1213800000	0	1213800000
4	Defence Services Welfare	Revenue	238374000	0	238374000
		Capital	0	0	0
5	Education	Revenue	902915000	7600000	910515000
		Capital	3000	0	3000
6	Elections	Revenue	428699000	0	428699000
		Capital	0	0	0
7	Excise and Taxation	Revenue	20511000	0	20511000
		Capital	0	0	0
8	Finance	Revenue	6000	514446000	514452000
		Capital	0	25133290000	25133290000
9	Food, Civil Supplies and Consumer Affairs	Revenue	507291000	0	507291000
		Capital	7686990000	0	7686990000
10	General Administration	Revenue	262345000	7940000	270285000
		Capital	0	0	0
11	Health and Family Welfare	Revenue	3000	0	3000
		Capital	0	0	0
12	Home Affairs	Revenue	286836000	10558000	297394000
		Capital	31360000	0	31360000
13	Industries & Commerce	Revenue	2000	0	2000
		Capital	0	0	0
14	Information and Public Relations	Revenue	205178000	0	205178000
		Capital	0	0	0
15	Water resources	Revenue	82194000	0	82194000
		Capital	10000	0	10000
16	Labour	Revenue	1000	0	1000
		Capital	0	0	0
17	Local Government	Revenue	1707497000	0	1707497000
		Capital	1000	0	1000

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18	Personnel	Revenue	8433000	10761000	19194000
		Capital	4390000	0	4390000
19	Planning	Revenue	2545000	0	2545000
		Capital	15800000	0	15800000
20	Power	Revenue	2000	170000	172000
		Capital	0	0	0
21	Public works	Revenue	1609860000	17494000	1627354000
		Capital	1108407000	0	1108407000
22	Revenue, Rehabilitation and Disaster Management	Revenue	54914000	1837000	56751000
		Capital	100000	0	100000
23	Rural Development and Panchayats	Revenue	11000	0	11000
		Capital	0	0	0
24	Science, Technology and Environment	Revenue	0	0	0
		Capital	8000	0	8000
25	Social Security, Women & Child Development	Revenue	1470223000	0	1470223000
		Capital	0	0	0
26	State Legislature	Revenue	70562000	0	70562000
		Capital	0	0	0
27	Technical Education and Industrial Training	Revenue	1000	0	1000
		Capital	136842000	0	136842000
28	Tourism and Cultural Affairs	Revenue	2000	0	2000
		Capital	2000	0	2000
29	Transport	Revenue	165980000	0	165980000
		Capital	0	0	0
30	Vigilance	Revenue	13350000	1000	13351000
		Capital	0	0	0
31	Employment Generation and Training	Revenue	18000	0	18000
		Capital	0	0	0
32	Forestry and wildlife	Revenue	1000	12637000	12638000
		Capital	0	0	0
33	Governance reforms	Revenue	17982000	0	17982000
		Capital	250000000	0	250000000
35	Housing and Urban Development	Revenue	1180442000	0	1180442000
		Capital	0	0	0
36	Jails	Revenue	74539000	287000	74826000
		Capital	122394000	0	122394000
37	Law and Justice	Revenue	92701000	65011000	157712000
		Capital	100000000	0	100000000
38	Medical Education and Research	Revenue	1000	708000	709000
		Capital	0	0	0

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39	Printing and Stationary	Revenue	3000	359000	362000
		Capital	0	0	0
40	Sports and Youth Services	Revenue	440851000	299000	441150000
		Capital	0	0	0
41	Water Supply and Sanitation	Revenue	0	60000000	60000000
		Capital	10000	0	10000
42	Social Justice, Empowerment and Minorities	Revenue	171114000	0	171114000
		Capital	0	0	0
Total		Revenue	10038903000	712078000	10750981000
		Capital	10698270000	25133290000	35831560000
Grand Total			20737173000	25845368000	46582541000

S.K. AGGARWAL

Legal Remembrancer and Secretary
to Government of Punjab,
Department of Legal and Legislative Affairs.

PART I

GOVERNMENT OF PUNJAB

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

NOTIFICATION

The 5th March, 2019

No.6-Leg./2019.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 2nd day of March, 2019, is hereby published for general information:-

THE AMRITSAR WALLED CITY (RECOGNITION OF USAGE)

AMENDMENT ACT, 2019

(Punjab Act No. 5 of 2019)

AN

ACT

further to amend the Amritsar Walled City (Recognition of Usage) Act, 2016.

BE it enacted by the Legislature of the State of Punjab in the Seventieth Year of the Republic of India as follows:-

1. (1) This Act may be called the Amritsar Walled City (Recognition of Usage) Amendment Act, 2019. Short title and commencement.

(2) It shall come into force on and with effect from the date of its publication in the Official Gazette.

2. In the Amritsar Walled City (Recognition of Usage) Act, 2016 (hereinafter referred to as the principal Act), for section 3, the following section shall be substituted, namely:- Substitution of section 3 of Punjab Act 13 of 2016.

"3. (1) Within a period of thirty days from the date of coming into force of the Amritsar Walled City (Recognition of Usage) Amendment Act, 2019, any owner of the commercial establishment, within the walled city, may voluntarily disclose about any building violation and apply to the Competent Authority for recognition of its usage as on the appointed date. Such an application shall be submitted as per Form 'A' along with photographs of such establishment, duly signed by its owner.

(2) Thereafter, within a period of sixty days, the applicant shall submit the required information in Form-B alongwith all the requisite documents/plans and such application fee, as may be prescribed."

3. In the principal Act, for section 5, the following section shall be substituted, namely:-
- "5. The competent authority shall pass the final order and finalize the matter under this Act within a period of one year from the date of coming into force of the Amritsar Walled City (Recognition of Usage) Amendment Act, 2019.".
- Substitution of section 5 of Punjab Act 13 of 2016.

S.K. AGGARWAL
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PART I

GOVERNMENT OF PUNJAB

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

NOTIFICATION

The 5th March, 2019

No.7-Leg./2019.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 2nd day of March, 2019, is hereby published for general information:-

**THE PUNJAB ONE-TIME VOLUNTARY DISCLOSURE AND
SETTLEMENT OF BUILDING CONSTRUCTED IN VIOLATIONS
OF THE BUILDING BYE-LAWS ACT, 2019**

(Punjab Act No. 6 of 2019)

AN

ACT

to provide for one-time settlement for non-compoundable building violations made in respect of buildings constructed in the Municipal Corporations, Municipal Councils and Nagar Panchayats and for the matters incidental thereto.

BE it enacted by Legislature of the State of Punjab in the Seventieth Year of the Republic of India as follows:-

1. (1) This Act may be called the Punjab One-time Voluntary Disclosure and Settlement of Building constructed in Violations of the Building Bye-laws Act, 2019. Short title,
application and
commencement.

(2) It shall come into force on and with effect from the date of its publication in the Official Gazette.

(3) This Act shall be applicable in the areas falling under the jurisdiction of the Municipal Corporations, Municipal Councils, Nagar Panchayats and Improvement Trusts in the State of Punjab.

(4) It shall cease to operate on the expiry of one year from the date of its commencement, except as respects things done or omitted to be done before such cesser, and upon such cesser section 4 of the Punjab General Clauses Act, 1898 shall apply.

2. In this Act, unless the context otherwise requires,-

Definitions.

- (a) “applicant” means any person who applies under this Act for compounding of the non-compoundable violations;
- (b) “competent authority” means authority appointed under section 3 of this Act;

-
- (c) “non-compoundable violation” means construction made in violation of the sanctioned plan or without getting the plan sanctioned from the competent authority, whole or part of which is non-compoundable under the provisions of the Punjab Municipal Corporation Act, 1976, the Punjab Municipal Act, 1911 or the Punjab Town Improvement Act, 1922;
 - (d) “one-time settlement” means one-time voluntary disclosure and settlement of non-compoundable building violations subject to provisions of this Act;
 - (e) “public land” means land owned by the Central or the State Government, Boards, Corporations and Trusts owned by the Central or the State Government, Public Sector Undertakings constituted under any law and the local authorities;
 - (f) “scheme area” means area under the Town Planning or Building Schemes, Improvement Trust Schemes, Urban Estates, Industrial Focal Points or Scheme formulated under any other law; and
 - (g) all other expressions used in this Act but not defined shall have their respective meanings as assigned to them in the Punjab Municipal Act, 1911, the Punjab Municipal Corporation Act, 1976 or the Municipal Building bye-laws framed thereunder or in the Punjab Town Improvement Act, 1922 or Schedule of Clauses appended to any Scheme framed under the Punjab Town Improvement Act, 1922.

Competent
Authority.

- 3. The competent authority shall be-
 - (a) in case of a Municipal Corporation, the Commissioner concerned of Municipal Corporation, for all categories of buildings;
 - (b) in case of a Municipal Council or a Nagar Panchayat or an Improvement Trust, Executive Officer concerned;
 - (i) for residential buildings;
 - (ii) for non-residential buildings up to plot area of 500 square yards; and
 - (iii) for non-residential buildings of plot area of more than 500 square yards in case of a Municipal Council or a Nagar Panchayat or an Improvement Trust, Regional Deputy Director concerned, Urban Local Bodies.

4. (1) Within a period of three months from the date of coming into force of this Act, any owner of the building, who has committed a non-compoundable building violation while constructing such building, may disclose voluntarily such violation and apply online in the specified Form along with photographs of such building, duly signed by the owner, to the competent authority concerned. Mode of application.

(2) Thereafter within a period of two months, the applicant shall submit the required information in specified Form along with all the requisite documents/ plans and prescribed application fee.

5. (1) (A) Non-compoundable building violations in a residential plotted building.- The non-compoundable building violations in residential plotted buildings, disclosed voluntarily under sub-section (1) of section 4, may be settled by the competent authority, on as is where is basis, after spot verification, subject to maximum height of 50'-0", as one time measure by realizing the following composition fee:- One-time Settlement.

Serial No.	Urban Local Bodies	Composition Fees
1.	In the case of Municipal Corporation and Improvement Trusts of Amritsar, Jalandhar and Ludhiana.	Rs. 300/- per square feet of the total non-compoundable area on all floors.
2.	In the case of remaining Municipal Corporations and Improvement Trusts and all the Municipal Councils or Nagar Panchayats.	Rs. 200/- per square feet of the total non-compoundable area on all floors.
3.	The aforesaid charges are for maximum 50% excess of the permissible floor area ratio. Over and above 50% excess floor area ratio (maximum upto 75%), double the above charges shall be applicable.	

Note:-

- (i) Front house-line in case of scheme areas shall not be compounded.
- (ii) In other cases where front house-line has been compounded, if at any time, any portion from the front setback, so compounded, is required for road widening or laying any other infrastructure by the Urban Local Bodies, no compensation for built-up shall be given to the owner.

(B) Non-compoundable building violations in a non-residential building.-

The non-compoundable building violations in non-residential buildings, disclosed voluntarily under sub-section (1) of section 4, may be settled by the competent authority, on as is where is basis (except the mandatory fire safety and parking requirement as mentioned in Schedule-I of the Municipal Building Bye-laws, 2018 and public safety/security and public convenience shall not be compromised) after spot verification, as one-time measure by realizing the following composition fee, namely:-

Serial No.	Urban Local Bodies	Composition Fees
1.	In the case of Municipal Corporation and Improvement Trusts of Amritsar, Jalandhar and Ludhiana	Rs. 1000/- per Square feet of the total non-compoundable area on all floors.
2.	In the case of remaining Municipal Corporations and Improvement Trusts and all the Municipal Councils or Nagar Panchayats.	Rs. 600/- per square feet of the total non-compoundable area on all floors.
3.	The composition fees in case of Institutional buildings shall be 75% of the aforesaid charges and for Industrial/Religious buildings shall be 40% of the aforesaid charges.	
4.	The aforesaid charges are for maximum 50% excess of the permissible floor area ratio. Over and above 50% excess floor area ratio (maximum upto 75%), double the above charges shall be applicable.	

Note:- In case at any time any portion from the front setback, so compounded, is required for road widening or laying any other infrastructure by the Urban Local Bodies, no compensation for built-up shall be given to the owner.

(C) If the building is constructed on site without taking any change of land use, then prior to compounding of building, change of land use charges are to be deposited as per current applicable rates, as amended from time to time.

(D) The fee collected under this Act shall be deposited by Urban Local Bodies in a separate ESCROW account and the fee collected shall be used only for creating / upgrading parking and infrastructure only.

(2) The applicant shall have to make structural changes in the building, if required, to fulfill the requirements of fire safety and parking within a period of two months from the date of submission of details

in Form as specified in sub-section (2) of section 4 and shall also submit mandatory clearances from other departments, if required along with a certificate from the Structural Engineer that the building fulfills the structural safety requirements as per Bureau of Indian Standard norms.

- (3) The applicant applying for compounding of-
- (i) residential building having one basement or height upto 15 meters shall be required to submit structural safety certificate from Structural Engineer;
 - (ii) non-residential building having one basement or height upto 15 meters shall be required to submit a structural safety certificate from one of the following institutes:-
 - (a) Indian Institute of Technology;
 - (b) Dr. B. R. Ambedkar National Institute of Technology, Jalandhar;
 - (c) Punjab Engineering College (PEC), Chandigarh;
 - (d) Thapar University, Patiala;
 - (e) Guru Nanak Dev Engineering College, Ludhiana; and
 - (f) Giani Zail Singh College of Engineering and Technology, Bathinda; and
 - (iii) buildings having multiple basement or height more than 15 meters shall submit a structural safety certificate obtained from Indian Institute of Technology.
- (4) For violation of parking requirements, the competent authority, if deem fit, may on the request of an applicant or a group of applicants, permit either individually or collectively, an alternate parking site within the vicinity not exceeding a distance of 250 meters from the site under reference exclusively earmarking such parking spaces for the building under consideration, should such a parking space be provided in the vicinity, the said parking lots shall be either owned or in enjoyment under lease for a continuous period of not less than ten years.
- (5) In case the applicant does not provide parking area, the applicant shall pay parking cess equivalent to the prevailing collector rate of land required to fulfill the shortage of equivalent car space at the time of regularization of the building.

Non-Compoundable violations to be covered under this Act.

(6) The owner shall be responsible for the building under application to be in conformity with the provisions of the Master Plan and this Act.

6. (1) This Act shall apply only to those non-compoundable violations which have been made on or before the 30th day of June, 2018.

(2) The cases of non-compoundable violations, which have already been detected by the competent authorities and in respect of which the proceedings are still pending with the authorities concerned, shall also be settled in accordance with this Act. However, for getting such cases settled, the owner shall have to apply afresh under this Act.

(3) The one-time settlement shall, however, be without any prejudice to the disciplinary action, as may be taken against the officer or official concerned of the Municipal Corporation, Municipal Council or Nagar Panchayat or Improvement Trust, as the case may be, who is found responsible for aiding or abetting such violation.

Finalization of action under this Act and the time limit.

7. (1) The competent authority shall pass the final order

(i) granting permission unconditionally; or

(ii) granting permission subject to such conditions as it may think necessary to impose; or

(iii) refusing permission; and

(iv) where permission is granted subject to the conditions or is refused, the ground of imposing such conditions or such refusal shall be recorded in the order and such order shall be communicated to the applicant.

(2) The competent authority shall finalize the matter within a period of one year after the commencement of this Act.

(3) After the expiry of a period of one year as specified in sub section (2), there shall be no settlement of non-compoundable violations, which have not been disclosed within the aforesaid stipulated period or if disclosed, but not finally settled within the said period. Such violations shall be identified by the competent authority and action shall be taken as per the provisions of the Punjab Municipal Corporation Act, 1976 or the Punjab Municipal Act, 1911 or the Punjab Town Improvement Act, 1922, whichever is applicable.

Appeal against the orders of the competent authority.

8. (1) Any person aggrieved by any order of the competent authority under this Act, may within a period of thirty days from the communication of the order to him, prefer an appeal to the Director, Local Government, Punjab in such form and manner, as may be specified.

(2) The appellate authority may, after giving an opportunity to be heard to the parties and to the competent authority, pass such order, as it may deem fit, either confirming, modifying or setting aside the order of the competent authority, and record its reasons in writing and the order of the appellate authority shall be final.

(3) In discharging its functions, the appellate authority shall have all the powers under the Code of Civil Procedure, 1908 of a civil court while deciding an appeal.

9. During the period of operation of this Act, no relief shall be available under the provisions of this Act in respect of the following categories of non-compoundable building violations, namely:-

Restrictions of regularization in certain cases.

- (a) any non-compoundable building violations made after the 30th day of June, 2018;
- (b) encroachment on public land;
- (c) area, which is notified under the Land Acquisition Act, 1894, the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013, the Forest (Conservation) Act, 1980, the Punjab Land Preservation Act, 1900, the Environment (Protection) Act, 1986 and the Works of Defence Act, 1903 or restricted area covered under any other Central or State Act prohibiting the construction of buildings in a particular area;
- (d) the violation of land use, except conversion of shop-cum-flat to commercial, in the Town Planning or Building Schemes, Improvement Trust Schemes, Urban Estates, Industrial Focal Points or Schemes formulated under any other Act;
- (e) violations of mandatory fire safety and public safety security; and
- (f) any type of building as may be decided by the Government.

10. No person shall be entitled to claim any benefit or relief unless all the terms and conditions have been fulfilled and the requisite fee and development charges, as specified by the Government, have been deposited.

Entitlement of claim.

11. No civil court shall have jurisdiction to entertain any suit or proceedings in respect of any matter the cognizance of which can be taken and disposed of by any authority empowered by this Act or the rules or regulations made thereunder.

Bar of jurisdiction of courts.

12. Notwithstanding anything inconsistent contained in the Punjab Municipal Act, 1911, the Punjab Municipal Corporation Act, 1976 and the Punjab Town

Over-riding effect.

Repeal and
saving.

Improvement Act, 1922 and the rules, regulations and bye-laws made thereunder or in any other law enacted by the State Legislature, which is in force in the State of Punjab, the provisions of this Act shall have an over-riding effect.

13. (1) The Punjab One-time Voluntary Disclosure and Settlement of Violations of the Buildings constructed in Violation of the Building Bye-laws in the Corporations and the Municipalities Act, 2004 (Punjab Act No. 6 of 2004), is hereby repealed.

(2) Notwithstanding such repeal, anything done or action taken under the Act referred to in sub-section (1), shall be deemed to have been done or taken under the corresponding provision of this Act.

S.K. AGGARWAL

Legal Remembrancer and Secretary to
Government of Punjab, Department of
Legal and Legislative Affairs.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 28th February, 2019

No. S.O.18/P.A.5/2017/S.9/Amd./2019.- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

- (a) in the opening paragraph, after the words, brackets and figures “sub-section (1) of section 9”, the words, brackets and figures “and sub-section (5) of section 15” shall be inserted;
- (b) **in Schedule I @ 2.5%, -**
 - (i) S. Nos. 23 and 24 and the entries relating thereto shall be omitted;
 - (ii) after S. No. 123 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“123A	2515 11 00	Marble and travertine, crude or roughly trimmed”;
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 - (iii) S. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely: -

“198A	4501	Natural cork, raw or simply prepared”;
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 - (iv) against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6309] shall be substituted;

(v) against S. No. 225, for the entry in column (3), the entry “Footwear of sale value not exceeding Rs.1000 per pair” shall be substituted;

(vi) for S. No. 225A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

“225A	66020000	Walking-sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 percent. or more fly ash content; Fly ash blocks”;

(vii) against S. No. 234, in the entry in column (3), the following *Explanation* shall be inserted in the end, namely: -

“*Explanation:* If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/ 2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy percent of the gross consideration charged for all such supplies, and the remaining thirty percent of the gross consideration charged shall be deemed as value of the said taxable service.”;

(viii) S. No. 243A shall be re-numbered as S. No. 243B, and before S. No. 243B as so re-numbered, the following serial number and entries shall be inserted, namely: -

“243A	8714 20	Parts and accessories of carriage for disabled persons”;
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(c) in Schedule II @ 6%, -

(i) after S. No. 101 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

“101A	45020000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
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101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork ”;
(ii) S. Nos. 102 and 126 and the entries relating thereto shall be omitted;		
(iii) S. No. 171A shall be re-numbered as S.No. 171AA, and before S. No. 171AA as so re-numbered, the following serial number and entries shall be inserted,namely:-		
“171A 63053200 Flexible intermediate bulk containers”;		
(iv) against S. No. 173, in the entry in column (3), the words “walking-sticks, seat-sticks,” shall be omitted;		
(v) S. No. 177 and the entries relating thereto, shall be omitted;		
(d) in Schedule III @ 9%, -		
(i) S. No. 121A shall be re-numbered as S. No. 121B, and before S. No. 121B as so re-numbered, the following serial number and entries shall be inserted, namely: -		
“121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber”;
(ii) S. Nos. 142, 143 and 144 and the entries relating theretoshall be omitted;		
(iii) against S. No. 369A, for the entry in column (3), the entry (“Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)” shall be substituted);		
(iv) after S.No.376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely: -		
“376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank”;

-
- (v) against S. No. 383, in the entry in column (3), after the words “television cameras”, the words, “digital cameras and video camera recorders”, shall be inserted;
 - (vi) against S. No. 383C, in the entry in column (3), for the figures and letters “68 cm”, the figures and word “32 inches” shall be substituted;
 - (vii) against S. No. 384, in the entry in column (3), for the figures and word “20 inches”, the figures and word “32 inches” shall be substituted;
 - (viii) S. No. 440A shall be re-numbered as S. No. 440B and before S. No. 440B as so re-numbered, the following serial number and entries shall be inserted, namely:

“440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]”;
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(e) in Schedule IV @ 14%, -

- (i) S. No. 47 and the entries relating thereto shall be omitted;
- (ii) S. No. 135 and the entries relating thereto shall be omitted;
- (iii) against S. No. 139, in the entry in column (3), after the words “other than Lithium-ion battery”, the words “and other Lithium-ion accumulators including Lithium-ion power banks” shall be inserted;
- (iv) S. No. 151 and the entries relating thereto shall be omitted;
- (v) against S. No. 154, in the entry in column (3), for the figures and word “20 inches” and the figures and letters “68 cm”, the figures and word “32 inches” shall respectively be substituted;
- (vi) for S. No. 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

“174	8714	Parts and accessories of vehicles of heading 8711”;
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(vii) S. No. 215 and the entries relating thereto shall be omitted.

2. This notification shall be deemed to have come into force on the 1st January, 2019.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner
(Taxation) to Government of Punjab,
Department of Excise and Taxation.

1724/3-2019/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)**

NOTIFICATION

The 28th February, 2019

No. S.O. 19/P.A.5/2017/S.11/Amd./2019.- In exercise of the powers conferred by sub-sections (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.18/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification, in the Schedule, -

- i) for S. No. 43A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

“43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption”;

- ii) after S. No. 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated”;
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- iii) after S. No. 152 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“153	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the
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Government, where auction proceeds are to
be used for public or charitable cause”.

2. This notification shall be deemed to have come into force on the 1st January, 2019.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner
(Taxation) to Government of Punjab,
Department of Excise and Taxation.

1724/3-2019/Pb. Govt. Press, S.A.S. Nagar

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 28th February, 2019

No. S.O. 20/P.A.5/2017/S.11/2019.- In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to exempt the intra-State supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to a registered person (herein referred to as "recipient"), from the whole of the State tax leviable thereon, under section 9 of the Punjab Goods and Services Tax Act, 2017, subject to following conditions, namely:-

- (i) the Nominated Agency and the recipient shall follow the conditions and observe the procedures as specified in the Foreign Trade Policy read with Handbook of Procedures;
- (ii) the recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) alongwith the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency;
- (iii) wherever such proof of export is not produced within the period mentioned in condition (ii), the Nominated Agency shall pay the amount of State tax payable on the quantity of gold not exported, along with interest from the date when the said tax on such supply was payable, but for the exemption.

Explanation. - For the purpose of this notification, -

(a) "Foreign Trade Policy " means the Foreign Trade Policy, 2015-2020, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No.41/2015-2020, dated the 5th December, 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 3813, dated the 5th December, 2017;

(b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 43/2015-2020, dated the 5th December 2017, published in the Gazette of India, Extraordinary, Part-I, Section 1, *vide* F. No. 01/94/180/333/AM 15/PC, dated the 5th December 2017;

(c) "Nominated Agency" means entities mentioned in List 34 of Notification No. 50/2017-Customs, dated the 30th June 2017 published Gazette of India, Extraordinary, Part-II, Section 3 sub-section (i), *vide*, number G.S.R. 785 (E), dated the 30th June, 2017;

(d) "Heading" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

2. This notification shall be deemed to have come into force on the 1st January, 2019.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner
(Taxation) to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)**

NOTIFICATION

The 28th February, 2019

No. S.O. 21/P.A.5/2017/Ss. 9, 11, 15 and 16/Amd./2019.- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.17/P.A.5/2017/Ss.9, 11, 15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette(Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

1. In the said notification,-

(i) in the Table, -

- (a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word “(xi) above”, the words and number “and serial number 38 below” shall be inserted;
- (b) against serial number 7, in column (3), in item (i), in Explanation 1, the words “school, college” shall be omitted;
- (c) against serial number 8, -
 - (A) after item (iv) and the entries relating thereto, the following shall be inserted, namely: -

(3)	(4)	(5)
“(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please

pilgrimage facilitated by the Government of India, under bilateral arrangement.	refer to clause (iv) of Paragraph 4 relating to Explanation]”;
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(B) in column (3), in item (vii), after the brackets and figures “(iv),” the brackets and figures “(iva),” shall be inserted;

- (d) against serial number 15, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Service of third party insurance of “goods carriage”	6	-
(vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above.	9	-”;

- (e) against serial number 17, for item (viii) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(viii) Leasing or renting of goods	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-

(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above

	9	-”;
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- (f) against serial number 21, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;

- (g) against serial number 25, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;

- (h) against serial number 34,-

(A) against item (ii) in column (3), for the entry in column (4), the entry “6” shall be substituted;

(B) after item (ii) and the entries relating thereto, the following shall be inserted, namely: -

(3)	(4)	(5)
“(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	-”;

(C) in item (iiia), the words “exhibition of cinematograph films,” shall be omitted;

(D) in column (3), in item (vi), after the brackets and figures “(ii),” the brackets and figures “(iia),” shall be inserted;

(i) after serial number 37 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“38.	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, - (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants <i>Explanation:-</i> This entry shall be read in conjunction with serial number 234 of Schedule I of the notification No. 1/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 673(E) dated 28th June, 2017.	9	-”;

(ii) in paragraph 4 relating to Explanation, after clause (x), the following clauses shall be inserted, namely: -

“(xi) “specified organisation” shall mean, -

(a) KumaonMandalVikas Nigam Limited, a Government of Uttarakhand Undertaking; or

(b) 'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).

(xii) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).".

2. This notification shall be deemed to have come into force on the 1st day of January, 2019.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner
(Taxation) to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)**

NOTIFICATION

The 28th February, 2019

No. S.O. 22/P.A.5/2017/S.11/Amd./2019.- In exercise of the powers conferred by sub-section (1) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.37/P.A.5/2017/S.11/2017, dated the 30th June, 2017, published in the Punjab Government Gazette(Extraordinary), Part III, dated the 30th June, 2017namely:-

AMENDMENT

In the said notification, -

(i) in the Table, -

(a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Punjab Goods and	Nil	Nil";

Services Tax Act, 2017
(Punjab Act No.5 of 2017) only
for the purpose of deducting
tax under Section 51 and not
for making a taxable supply of
goods or services.

(b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under PradhanMantri Jan DhanYojana (PMJDY).	Nil	Nil";

- (c) against serial number 34A, in the entry in column (3), after the letters and words "PSUs from the", the words "banking companies and" shall be inserted;
- (d) against serial number 66, for the entry in column (2), the following entry shall be substituted namely: -
"Heading 9992 or Heading 9963";
- (e) serial number 67 and the entries relating thereto, shall be omitted;
- (f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).	Nil	Nil";

- (ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely: -

“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).”.

2. This notification shall be deemed to have come into force on the 1st day of January, 2019.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner
(Taxation) to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)**

NOTIFICATION

The 28th February, 2019

No. S.O. 23/P.A.5/2017/S.9/Amd./2019.-In exercise of the powers conferred by sub-section (3) of section 9 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 35/P.A.5/2017/S.9/2017, dated the 30th June, 2017, published in the Punjab Government Gazette (Extraordinary), Part III, dated the 30th June, 2017, namely:-

AMENDMENT

In the said notification,-

(i) in the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

(a) a Department or Establishment of the Central Government or State Government or Union territory; or

(b) local authority; or

(c) Governmental agencies,

which has taken registration under the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory

13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
14.	Security services (services provided by way of supply of security personnel) provided to a registered person: Provided that nothing contained in this entry shall apply to, - (i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or (ii) a registered person paying tax under section 10 of the said Act.	Any person other than a body corporate	A registered person, located in the taxable territory.”;

- (ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-

“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall be deemed to have come into force on the 1st day of January, 2019.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner
(Taxation) to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION BRANCH-II)

NOTIFICATION

The 28th February, 2019

No. S.O. 24/P.A.5/2017/S.11/Amd./2019.- In exercise of the powers conferred by sub-section (3) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the Government of Punjab, Department of Excise and Taxation, Notification No.S.O.17/P.A.5/2017/Ss.9, 11, 15 and 16/2017, dated the 30th June, 2017, published in the Punjab Government Gazette(Extraordinary), Part III, dated the 30th June, 2017, is pleased to insert the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:-

“*Explanation 2.* -Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above item shall be renumbered as *Explanation 1*.
3. This notification shall be deemed to have come into force on the 1st day of January, 2019.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner
(Taxation) to Government of Punjab,
Department of Excise and Taxation.